

STATE OF HAWAII — DEPARTMENT OF TAXATION
**Statement of Person Claiming
Refund Due a Deceased Taxpayer**

For Calendar Year 19 _____

or other taxable year beginning _____, 19 _____, and ending _____, 19 _____

Please type or print	Name of decedent	Date of death	Decedent's Social Security Number
	Name of person claiming refund		
	Home address (number and street), If you have a P.O. box, see instructions		Apt. No.
	City, town, or post office, state and ZIP code. If you have a foreign address, see instructions.		

Part I Check the box that applies to you. Check only one box. Be sure to complete Part III below.

- A ☐ Surviving spouse requesting reissuance of a refund check. See instructions.
- B ☐ Court-appointed or certified personal representative. You may have to attach a court certificate showing your appointment. See instructions.
- C ☐ Person, **other** than A or B, claiming refund for the decedent's estate. Also, complete Part II. You may have to attach a copy of the proof of death. See instructions.

Part II Complete this part only if you checked the box on line C above.

	YES	NO
1 Did the decedent leave a will?		
2 (a) Has a court appointed a personal representative for the estate of the decedent?		
(b) If you answered "No" to 2(a), will one be appointed?		
If you answered "Yes" to 2(a) or 2(b), the personal representative must file for the refund.		
3 As the person claiming the refund for the decedent's estate, will you pay out the refund according to the laws of the state where the decedent was a legal resident?		
If you answered "No", a refund cannot be made until you submit a court certificate showing your appointment as personal representative or other evidence that you are entitled, under State law, to receive the refund.		

Part III Signature and verification. All filers must complete this part.

I hereby make a request for refund of taxes overpaid by or on behalf of the decedent and declare under penalties set forth in section 231-36, HRS, that I have examined this claim and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of claimant _____ Date _____

General Instructions

Purpose of Form

Use Form N-110 to claim a refund on behalf of a deceased taxpayer.

Who Must File

If you are claiming a refund on behalf of a deceased taxpayer, you must file Form N-110 unless **either** of the following applies:

- You are a surviving spouse filing an original or amended joint return with the decedent, OR
- You are a personal representative (as discussed below) filing an original Form N-11, N-12, N-13, or Form N-15 for the

decedent and a court certificate showing your appointment is attached to the return.

Example. Assume Mr. Green died on January 4 before filing his tax return. On April 3 of the same year, you were appointed by the court as the personal representative for Mr. Green's estate and you file Form N-11 for Mr. Green. You do not need to file Form N-110 to claim the refund on Mr. Green's tax return. However, you must attach to his return a copy of the court certificate showing your appointment.

Personal Representative

For purposes of this form, a personal representative is the executor or administrator of the decedent's estate, as certified or appointed

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Form N-110
(Rev. 1995)

by the court. A copy of the decedent's will **cannot** be accepted as evidence that you are the personal representative.

Additional Information

For more details, see **Death of Taxpayer** in the Instructions for Form N-11/N-12, and N-15. Get federal Pub. 559, Survivors, Executors, and Administrators, for a discussion on this matter.

Specific Instructions

P.O. Box

If your post office does not deliver mail to your home and you have a P.O. box, show your box number instead of your home address.

Foreign Address

If your address is outside the United States or its possessions or territories, enter the information on the line for "City, town or post office, state, and ZIP code" in the following order: city, province or state, postal code, and the name of the country. **Do not** abbreviate the country name.

Line A

Check the box on line A if you received a refund check in your name and your deceased spouse's name. You can return the joint-name check with Form N-110 to your local taxation district office. A new check will be issued in your name and mailed to you.

Line B

Check the box on line B **only** if you are the decedent's court-appointed personal representative claiming a refund for the decedent on Form N-188X, Amended Individual Income Tax Return. You

must attach a copy of the court certificate showing your appointment. But if you have already sent the court certificate to the Department of Taxation, complete Form N-110 and write "Certificate Previously Filed" at the bottom of the form.

Line C

Check the box on line C if you are not a surviving spouse claiming a refund based on a joint return **and** there is no court-appointed personal representative. You must also complete Part II. If you check the box on line C, you **must** attach the proof of death. But if you have already sent the proof of death to the Department of Taxation, complete Form N-110 and write "Proof of Death Previously Filed" at the bottom of the form.

The proof of death **must** be an authentic copy of **either** of the following:

- The death certificate, or
- The telegram or letter from the Department of Defense notifying the next of kin of the decedent's death while in active service.

Example. Your father died on August 25. You are his sole survivor. Your father did not have a will and the court did not appoint a personal representative for his estate. Your father is entitled to a \$300 refund. To get the refund, you must complete and attach Form N-110 to your father's final return. You should check the box on line C of Form N-110, answer all the questions in Part II, and sign your name in Part III. You must also attach a copy of the death certificate or other proof of death.

Lines 1-3

If you checked the box on line C, you must complete lines 1 through 3.

MAILING ADDRESSES

Oahu District Office
P. O. Box 3559
Honolulu, Hawaii 96811-3559

Maui District Office
P. O. Box 913
Wailuku, Hawaii 96793-0913

Hawaii District Office
P. O. Box 1377
Hilo, Hawaii 96721-1377

Kauai District Office
P. O. Box 1688
Lihue, Hawaii 96766-5688